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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**POST-EFFECTIVE AMENDMENT NO. 23 TO  
FORM S-11**

***FOR REGISTRATION UNDER THE SECURITIES ACT OF 1933  
OF SECURITIES OF CERTAIN REAL ESTATE COMPANIES***

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**Cohen & Steers Income Opportunities REIT, Inc.**

(Exact Name of Registrant as Specified in Governing Instruments)

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**1166 Avenue of the Americas  
New York, NY 10036  
(212) 832-3232**

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices)

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**Cohen & Steers Capital Management, Inc.**

**Francis C. Poli**

**1166 Avenue of the Americas  
New York, NY 10036  
(212) 832-3232**

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

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*With copies to:*

**Ryan Bekkerus  
Benjamin Wells  
Evan Hudson  
Simpson Thacher & Bartlett LLP  
425 Lexington Avenue  
New York, New York 10017  
(212) 455-2000**

**Rajib Chanda  
Simpson Thacher & Bartlett LLP  
900 G Street Northwest  
Washington, D.C. 20001  
(202) 636-5808**

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**Approximate date of commencement of proposed sale to the public:** As soon as practicable after this registration statement becomes effective.

If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.   
Registration No. 333-269416

If delivery of the prospectus is expected to be made pursuant to Rule 434, check the following box.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company,” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

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### **EXPLANATORY NOTE**

This Post-Effective Amendment No. 23 to the Registration Statement on Form S-11 (No. 333-269416) is filed pursuant to Rule 462(d) solely to add exhibits not previously filed with respect to such Registration Statement.

**Part II**

**INFORMATION NOT REQUIRED IN PROSPECTUS**

**Item 36. Financial Statements and Exhibits.**

*(b) Exhibits.*

<b>Exhibit No.</b>	<b>Description</b>
23.1	<a href="#">Consent of Independent Valuation Advisor</a> (filed herewith)

